STREAMLINED SALES TAX: RELIEF FROM LIABILITY FOR SELLERS

Prior Law

Iowa Code section 423.52, subsection 1 indicated that sellers and Certified Service Providers (CSPs) using a state provided address-based system for assigning taxing jurisdictions were provided relief from liability for errors resulting from reliance on both address-based and zip code databases provided by the Department.

New Provisions

The Department is not required to provide relief to sellers and CSPs using a state provided address-based system for assigning taxing jurisdictions when reliance is upon a database derived from zip codes and the Director has given adequate notice.

Section Amended

Section 6 of 2012 Iowa Acts House File 2166 amends section 423.52, subsection 1, Code 2011.

Effective Date

July 1, 2012